



Quarterly Summary of State and Local Tax Revenue

January-March 1973

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U. S. DEPARTMENT OF COMMERCE • Social and Economic Statistics Administration • BUREAU OF THE CENSUS

Taxes collected by State and local governments in the United States totaled \$117.2 billion during the 12 months ended with March 1973. This reflects an increase of \$12.8 billion, or 12.2 percent from a year earlier. State taxes amounted to \$66.2 billion, or 16.8 percent more than in the 12 months ended with March 1972. The yield of locally imposed taxes rose 6.8 percent to \$51.0 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase
	1973	1972	
Total.....	117,168	104,383	12.2
Property.....	44,489	42,075	5.7
Other than property.....	72,679	62,308	16.6
General sales and gross receipts.....	22,213	19,711	12.7
Motor fuel sales.....	7,795	7,016	11.1
Individual income.....	18,040	13,856	30.2
Motor vehicle and operators' licenses..	3,703	3,401	8.9
Corporation net income	4,901	3,772	29.9
All other.....	16,027	14,552	10.1

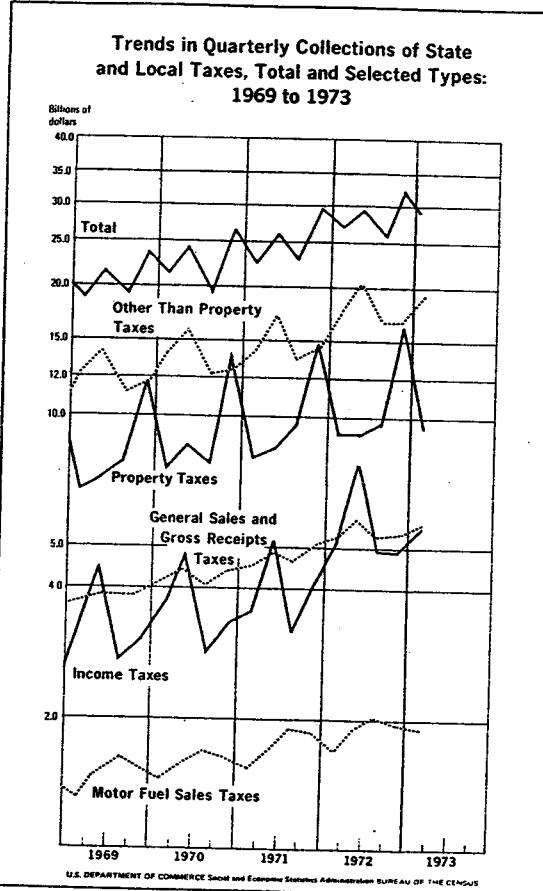
During the first quarter of calendar 1973, collections of State and local taxes amounted to \$29.1 billion. As compared with the corresponding quarter of 1972, this indicates a rise of \$2.6 billion, or 9.7 percent, with State tax revenue up 12.7 percent and local taxes up 5.3 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1969.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections

is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major



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shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1972 and State Government Finances in 1971. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1970-71.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1973 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1973:										
1st quarter.....	29,119	17,929	11,190	9,561	5,968	1,931	4,507	1,421	1,483	4,248
1972:										
4th quarter.....	32,542	14,826	17,716	16,156	5,482	1,955	4,034	905	601	3,409
3d quarter.....	25,968	14,678	11,290	9,670	5,253	2,037	4,097	857	636	3,418
2d quarter.....	29,539	18,780	10,759	9,102	5,510	1,872	5,402	1,718	983	4,952
1st quarter.....	26,536	15,914	10,622	9,175	5,251	1,703	3,927	1,254	1,361	3,865
1971:										
4th quarter.....	29,510	13,230	18,280	14,857	5,048	1,797	3,449	669	519	3,171
3d quarter.....	22,985	12,016	10,969	9,579	4,609	1,827	2,633	587	578	3,172
2d quarter.....	25,352	15,525	9,827	8,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,630	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
12 MONTHS ENDING										
March 1973.....	117,168	66,213	50,955	44,489	22,213	7,795	18,040	4,901	3,703	16,027
December 1972.....	114,585	64,198	50,387	44,103	21,496	7,567	17,460	4,735	3,581	15,644
September 1972.....	111,553	62,602	48,951	42,804	21,062	7,409	16,875	4,498	3,499	15,406
June 1972.....	108,570	59,940	48,630	42,713	20,418	7,199	15,411	4,228	3,441	15,160
March 1972.....	104,383	56,685	47,698	42,075	19,711	7,016	13,856	3,772	3,401	14,552
December 1971.....	100,724	54,081	46,643	41,306	18,958	6,871	12,669	3,433	3,306	14,181
September 1971.....	97,491	52,228	45,263	40,102	18,264	6,724	11,878	3,387	3,294	13,842
June 1971.....	94,279	50,974	43,305	38,260	17,710	6,804	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,382	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1973, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1973	1972	Percent change			1973	1972	Percent change
ALABAMA									
Jefferson County.....	644,991	45.6	42.9	6.3	HONOLULU	629,176	83.4	76.4	9.2
Mobile County.....	317,308	18.8	17.8	5.6	ILLINOIS (See also Missouri)				
ARIZONA									
Maricopa County.....	967,522	191.4	160.6	19.2	Chicago SMSA.....	6,978,947	1,951.8	1,789.8	9.1
Pima County.....	351,667	93.6	80.3	16.6	Cook County.....	5,492,369	1,553.4	1,410.0	10.2
CALIFORNIA					Du Page County.....	491,882	154.5	158.1	-2.3
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	478.5	416.7	14.8	Kane County.....	251,005	38.7	50.9	-24.0
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,439.4	2,342.9	4.1	Lake County.....	382,638	107.9	103.6	4.2
Riverside-San Bernardino-Ontario SMSA.....	1,143,146	362.3	325.8	11.2	McHenry County.....	111,555	28.4	26.7	6.4
Riverside County.....	459,074	149.2	135.4	10.2	Will County.....	249,498	68.9	40.5	70.1
San Bernardino County.....	684,072	213.1	190.4	11.9	INDIANA (See also Kentucky and Ohio)				
San Diego SMSA (San Diego County).....	1,357,854	385.4	333.5	15.6	Indianapolis SMSA.....	1,109,882	264.9	254.6	4.0
San Francisco-Oakland SMSA					Boone County.....	30,870	5.9	6.1	-3.3
Alameda County.....	3,109,519	1,246.8	1,170.3	6.5	Hamilton County.....	54,532	(NA)	11.1	(NA)
Contra Costa County.....	1,073,184	397.3	356.4	11.5	Hendricks County.....	35,096	6.1	6.5	-6.2
Marin County.....	558,389	249.1	230.7	8.0	Johnson County.....	61,138	9.7	8.9	9.0
San Francisco city.....	206,038	84.7	77.8	8.9	Marion County.....	792,299	210.2	198.5	5.9
San Mateo County.....	715,674	291.7	290.0	0.6	Morgan County.....	44,176	4.5	6.5	-30.8
Other counties:					Shelby County.....	37,797	7.1	6.9	2.9
Fresno.....	413,053	87.9	112.3	-21.7	Lake County.....	546,253	202.8	169.4	19.7
Kern.....	329,162	118.9	110.3	7.8	IOWA				
Sacramento.....	631,498	181.8	(NA)	(NA)	Polk County.....	286,101	75.3	77.1	-2.3
Santa Clara.....	1,064,714	387.1	353.3	9.6	KANSAS (See also Missouri)				
COLORADO									
Denver SMSA.....	1,227,529	297.3	275.2	8.0	Sedgwick County.....	350,694	85.3	81.1	5.2
Adams County.....	185,789	35.8	35.0	2.3	KENTUCKY (See also Ohio)				
Arapahoe County.....	162,142	41.3	35.6	16.0	Louisville, Ky.-Ind. SMSA.....	826,553	281.9	293.1	-12.0
Boulder County.....	131,889	35.8	31.3	14.4	Jefferson County, Ky.....	695,055	67.7	78.1	-13.3
Denver city.....	514,678	128.3	121.5	5.6	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)
Jefferson County.....	233,031	56.1	51.8	8.3	Floyd County, Ind.....	55,622	9.3	10.1	-7.9
CONNECTICUT									
Fairfield County.....	792,814	299.0	277.6	7.7	LOUISIANA				
Hartford County.....	816,737	278.6	258.5	7.8	New Orleans SMSA.....	1,045,809	286.4	294.8	-8.9
New Haven County.....	744,948	238.8	244.5	-2.3	Jefferson Parish.....	337,568	32.5	39.4	-17.3
DELAWARE					New Orleans city.....	593,471	42.1	44.1	-4.5
New Castle County.....	385,856	38.5	42.1	-8.6	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)
DISTRICT OF COLUMBIA					St. Tammany Parish.....	63,585	4.4	4.3	2.3
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2,656.5	2,590.4	11.2	MARYLAND (See also District of Columbia)				
Washington, D.C.....	756,510	131.0	126.0	4.0	Baltimore SMSA.....	2,070,670	2398.7	2380.0	4.9
Montgomery County, Md.....	522,809	154.9	145.2	6.7	Anne Arundel County.....	297,539	43.6	41.6	4.8
Prince Georges County, Md.....	660,567	143.4	131.2	9.3	Baltimore city.....	905,759	181.9	174.7	4.1
Alexandria city, Va.....	110,938	28.2	25.6	10.2	Carroll County.....	621,077	127.0	116.5	9.0
Arlington County, Va.....	174,284	44.9	37.0	21.4	Harford County.....	69,006	11.1	9.4	18.1
Fairfax city, Va.....	21,970	(NA)	(NA)	(NA)	Howard County.....	115,378	17.8	15.6	14.1
Fairfax County, Va.....	455,021	121.0	95.8	26.3	61,911	(NA)	(NA)	(NA)	
Falls Church city, Va.....	10,772	2.6	2.4	8.3	MASSACHUSETTS				
Loudoun County, Va.....	37,150	8.5	6.3	34.9	Boston ²	3,375,396	1,361.7	1,233.5	10.4
Prince William County, Va.....	111,102	17.8	17.8	-	Essex County.....	637,887	220.2	195.0	12.9
FLORIDA					Middlesex County.....	1,397,268	550.0	492.5	11.7
Miami SMSA (Dade County).....	1,267,792	261.4	274.2	-4.7	Suffolk County.....	605,051	241.0	219.2	9.9
Tampa-St. Petersburg SMSA.....	1,012,594	125.3	132.6	-5.5	735,190	350.5	316.8	10.6	
Hillsborough County.....	490,265	66.3	72.2	-8.2	Other counties:				
Pinellas County.....	522,329	59.0	60.4	-2.3	Bristol.....	444,301	123.0	105.0	17.1
Other counties:					Hampden.....	459,050	130.4	120.5	8.2
Broward.....	620,100	119.9	113.7	5.5	Worcester.....	637,969	171.5	163.8	4.7
Duval (Jacksonville city).....	528,865	58.8	58.8	-	MICHIGAN				
Orange.....	344,311	54.9	47.2	16.3	Detroit SMSA.....	4,199,931	1,141.4	1,087.1	5.0
GEORGIA					Macomb County.....	625,309	174.3	152.7	14.1
Atlanta SMSA.....	1,390,164	312.2	283.5	10.1	Oakland County.....	907,871	297.3	277.8	7.0
Clayton County.....	98,043	16.5	13.9	18.7	Wayne County.....	2,666,751	669.8	656.6	2.0
Cobb County.....	196,793	26.6	20.2	31.7	Other counties:				
De Kalb County.....	415,387	72.5	65.4	10.9	Genesee.....	444,341	103.8	98.1	5.8
Fulton County.....	607,592	187.1	175.9	6.4	Kent.....	411,044	84.8	80.7	5.1

See footnotes at end of table.

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1973, and Prior Periods—Continued

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Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1970 ¹	Collections, 12 months ended March							
		1973	1972	Percent change			1973	1972	Percent change					
MINNESOTA														
Minneapolis-St. Paul SMSA.....	1,813,647	2,491.8	2,525.5	-6.4	Cincinnati, Ohio-Ky.-Ind. SMSA....	1,384,851	273.9	247.0	10.9					
Anoka County.....	154,556	(NA)	(NA)	(NA)	Clermont County, Ohio.....	95,725	12.6	13.0	-3.1					
Dakota County.....	139,808	39.1	38.2	2.4	Hamilton County, Ohio.....	924,018	228.0	200.5	13.7					
Hennepin County.....	960,080	290.1	312.0	-7.0	Warren County, Ohio.....	84,925	9.4	9.5	-1.1					
Ramsey County.....	476,255	113.9	124.1	-8.2	Boone County, Ky.....	32,812	2.8	2.5	12.0					
Washington County.....	82,948	19.7	21.2	-7.1	Campbell County, Ky.....	88,501	7.3	7.2	1.4					
MISSOURI														
Kansas City, Mo.-Kans. SMSA.....	1,253,916	261.3	250.7	4.2	Kenton County, Ky.....	129,440	11.2	11.9	-5.9					
Cass County, Mo.....	39,448	3.9	1.9	105.3	Dearborn County, Ind.....	29,430	2.6	2.4	8.3					
Clay County, Mo.....	123,322	23.9	21.2	12.7	Cleveland SMSA.....	2,064,194	510.1	515.9	-3.0					
Jackson County, Mo.....	654,558	112.8	114.0	-1.1	Cuyahoga County.....	1,721,300	441.1	458.0	-3.7					
Platte County, Mo.....	32,081	6.4	6.2	3.2	Geauga County.....	62,977	13.3	13.7	-2.9					
Johnson County, Kans.....	217,662	65.4	62.8	4.1	Lake County.....	197,200	39.8	39.2	1.5					
Wyandotte County, Kans.....	186,845	48.9	44.6	9.6	Medina County.....	82,717	15.9	15.0	6.0					
St. Louis, Mo.-Ill. SMSA.....	2,363,017	479.2	435.8	10.0	Columbus SMSA.....	916,228	2156.7	2159.6	-1.8					
Franklin County, Mo.....	55,116	8.1	7.7	5.2	Delaware County.....	42,908	6.5	6.7	-3.0					
Jefferson County, Mo.....	105,248	9.3	8.8	5.7	Franklin County.....	833,249	143.8	147.2	-2.3					
St. Charles County, Mo.....	92,954	15.4	13.9	10.8	Pickaway County.....	40,071	(NA)	(NA)	(NA)					
St. Louis city, Mo.....	622,236	83.5	84.2	-0.8	Dayton SMSA.....	850,266	160.0	159.4	0.4					
St. Louis County, Mo.....	951,353	239.9	221.9	8.1	Greene County.....	125,057	11.5	16.4	-29.9					
Madison County, Ill.....	250,934	79.1	57.2	38.3	Miami County.....	84,342	14.6	12.1	20.7					
St. Clair County, Ill.....	285,176	43.9	42.1	4.3	Montgomery County.....	606,148	129.4	125.8	2.9					
NEBRASKA														
Douglas County.....	389,455	(NA)	99.9	(NA)	Preble County.....	34,719	4.5	5.1	-11.8					
NEW JERSEY (See also Pennsylvania)														
Newark SMSA.....	1,856,556	669.3	668.6	0.1	Other counties:									
Essex County.....	929,986	320.3	344.6	-7.1	Lucas.....	484,370	87.1	107.9	-19.3					
Morris County.....	383,454	157.9	144.8	9.0	Mahoning.....	303,424	35.4	53.3	-33.6					
Union County.....	543,116	191.1	179.2	6.6	Stark.....	372,210	38.8	52.8	-26.5					
Paterson-Clifton-Passaic SMSA.....	1,358,794	471.8	429.3	9.9	Summit.....	553,371	77.5	110.0	-29.6					
Bergen County.....	898,012	327.3	300.6	8.9	OKLAHOMA									
Passaic County.....	460,782	144.5	128.7	12.3	Oklahoma County.....	526,805	67.2	67.9	-1.0					
Other counties:					Tulsa County.....	401,663	63.4	78.1	-18.8					
Hudson.....	609,266	191.5	167.6	14.3	OREGON									
Mercer.....	303,968	99.4	96.2	3.3	Portland, Oreg.-Wash. SMSA.....	1,009,129	279.6	289.6	-3.5					
Middlesex.....	583,813	197.6	181.8	8.7	Clackamas County, Oreg.....	166,088	50.2	42.9	17.0					
Monmouth.....	459,379	165.2	155.3	6.4	Multnomah County, Oreg.....	556,667	157.7	146.7	7.5					
NEW MEXICO					Washington County, Oreg.....	157,920	48.8	44.3	10.2					
Bernalillo County.....	315,774	41.6	39.7	4.8	Clark County, Wash.....	128,454	22.9	19.9	15.1					
NEW YORK					PENNSYLVANIA									
Buffalo SMSA.....	1,349,211	348.1	342.0	1.8	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	861.9	827.8	4.1					
Erie County.....	1,113,491	291.6	288.7	1.0	Bucks County, Pa.....	415,056	77.8	68.4	13.7					
Niagara County.....	235,720	56.5	53.3	Chester County, Pa.....	278,311	47.1	41.1	14.6						
New York SMSA.....	11,528,649	4,144.6	3,785.0	9.5	Delaware County, Pa.....	600,035	118.9	118.4	0.4					
Nassau County.....	1,422,905	777.9	726.2	7.1	Montgomery County, Pa.....	623,799	145.0	157.3	-7.8					
New York City.....	7,867,760	2,312.7	2,120.1	9.0	Philadelphia city, Pa.....	1,948,609	219.3	210.3	4.3					
Rockland County.....	229,903	114.6	105.3	8.8	Burlington County, N.J.....	323,132	79.6	75.6	5.3					
Suffolk County.....	1,116,672	475.8	423.3	12.4	Camden County, N.J.....	456,291	127.5	118.3	7.8					
Westchester County.....	891,409	463.6	410.2	13.0	Gloucester County, N.J.....	172,681	46.7	38.4	21.6					
Rochester SMSA.....	882,667	260.4	248.0	5.0	PITTSBURGH SMSA									
Livingston County.....	54,041	10.0	10.2	-2.0	Allegheny County.....	2,401,245	401.4	388.2	3.4					
Monroe County.....	711,917	222.1	211.1	5.2	Beaver County.....	1,605,016	308.8	299.4	3.1					
Orleans County.....	37,305	6.8	6.6	Washington County.....	208,418	30.4	28.1	8.2						
Wayne County.....	79,404	21.5	20.1	Westmoreland County.....	376,935	41.1	40.4	1.7						
Other counties:					Other counties:									
Albany.....	285,618	64.2	64.5	-0.5	Berks.....	296,382	39.5	37.6	5.1					
Oneida.....	273,037	45.7	47.7	-4.2	Erie.....	263,654	56.9	52.6	8.2					
Onondaga.....	472,185	118.6	117.7	0.8	Lancaster.....	319,693	32.4	33.9	-4.4					
NORTH CAROLINA					Luzerne.....	342,301	31.5	30.7	2.6					
Mecklenburg County.....	354,656	67.2	63.9	5.2	RHODE ISLAND									
TENNESSEE										KY.				
Knox County.....										Kent County.....	276,293	37.6	30.7	22.5
Nashville-Davidson.....										Providence-Pawtucket-Warwick ⁴	447,877	76.7	65.2	17.6
Shelby County.....										Bristol County.....	45,937	11.0	10.4	5.8
Tennessee County.....										Kent County.....	142,382	31.6	29.4	7.5
Other counties:										Providence County.....	580,261	137.4	123.7	11.1

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1973, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1970 ¹	Collections, 12 months ended March			Area	Area population, 1970 ¹	Collections, 12 months ended March		
		1973	1972	Percent change			1973	1972	Percent change
TEXAS									
Dallas SMSA.....	1,555,950	331.1	309.4	7.0	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	9.0	7.7	16.9	Norfolk city.....	307,951	24.0	23.3	3.0
Dallas County.....	1,327,321	304.1	285.9	6.4	WASHINGTON (See also Oregon)				
Denton County.....	75,633	9.1	7.8	16.7	Seattle-Everett SMSA.....	1,421,869	305.3	321.8	-5.1
Ellis County.....	46,638	4.8	4.5	6.7	King County.....	1,156,633	247.7	266.6	-7.1
Kaufman County.....	32,392	2.9	2.5	16.0	Snohomish County.....	265,236	57.6	55.2	4.3
Rockwall County.....	7,046	1.2	1.0	20.0	Other counties:				
Houston SMSA.....	1,985,031	420.9	384.3	9.5	Pierce.....	411,027	60.1	57.1	5.3
Brazoria County.....	108,312	33.7	28.6	17.8	Spokane.....	287,487	37.8	33.7	12.2
Fort Bend County.....	52,314	11.8	10.1	16.8	KANAWHA COUNTY				
Harris County.....	1,741,912	359.3	329.5	9.0	WEST VIRGINIA				
Liberty County.....	33,014	5.3	5.2	1.9	MILWAUKEE SMSA.....	1,403,688	439.5	441.3	-0.4
Montgomery County.....	49,479	10.8	10.9	-0.9	Milwaukee County.....	1,054,063	337.6	336.6	0.3
San Antonio SMSA.....	864,014	97.4	88.5	10.1	Ozaukee County.....	54,421	17.1	14.9	14.8
Bexar County.....	830,460	95.0	86.4	10.0	Washington County.....	63,839	19.2	18.8	2.1
Guadalupe County.....	33,554	2.4	2.1	14.3	Waukesha County.....	231,365	65.6	71.0	-7.6
Other counties:									
El Paso.....	359,291	(NA)	(NA)	(NA)					
Tarrant.....	716,317	123.7	95.9	29.0					
UTAH									
Salt Lake County.....	458,607	93.0	96.6	-3.7					

- Represents zero or rounds to zero.

NA Not available.

¹Final population counts from 1970 Census of Population, advance report, Series PC (VI).²Total includes amounts estimated for those areas not reporting.³Massachusetts State Economic Area C.⁴Rhode Island State Economic Area A.

QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, First Quarter of 1973 and Prior Periods

State	General sales and gross receipts					Motor fuel sales				
	1st quarter 1973 (thousand dollars)	12-month periods			1st quarter 1973 (thousand dollars)	12-month periods			Year ended Mar. 1973 (thousand dollars)	Percent change from—
		Year ended Mar. 1973 (thousand dollars)	Percent change from—			Year ended Dec. 1972	Year ended Mar. 1972	Year ended Mar. 1973 (thousand dollars)		Year ended Dec. 1972
Alabama.....	73,067	273,572	3.7	12.2	34,332	141,944	2.2	9.0		
Alaska.....	(X)	(X)	(X)	(X)	1,783	12,219	-5.4	9.8		
Arizona.....	68,386	254,338	3.9	17.8	21,450	82,004	2.3	7.7		
Arkansas.....	41,050	163,165	3.3	18.3	21,988	93,469	3.3	12.6		
California.....	638,980	2,129,499	4.8	9.4	182,469	740,707	2.6	6.6		
Colorado.....	52,327	212,697	4.5	17.7	21,751	92,127	2.8	10.7		
Connecticut.....	127,353	415,140	6.1	9.6	34,346	138,043	1.3	15.3		
Delaware.....	(X)	(X)	(X)	(X)	6,125	23,853	3.9	1.9		
District of Columbia ⁱ	26,511	91,270	6.3	13.7	5,793	19,691	8.0	14.9		
Florida.....	281,406	1,001,178	2.5	20.8	89,241	337,677	2.2	16.1		
Georgia.....	117,108	467,170	2.8	16.4	54,468	222,976	2.0	12.5		
Hawaii.....	55,599	201,600	4.2	11.0	4,912	19,575	2.0	-1.9		
Idaho.....	14,565	58,266	4.0	17.3	8,317	38,599	7.4	28.6		
Illinois.....	313,186	1,162,436	2.7	7.1	88,164	369,555	2.8	6.8		
Indiana.....	128,465	481,985	3.1	5.6	44,229	181,626	2.7	8.4		
Iowa.....	82,288	250,982	3.1	12.5	28,209	115,083	2.4	5.0		
Kansas.....	53,022	196,288	3.7	13.2	27,880	93,931	7.7	6.7		
Kentucky.....	74,325	319,972	-3.3	2.8	48,706	157,176	14.9	35.1		
Louisiana.....	67,466	292,237	-0.7	7.8	32,706	143,395	0.7	9.0		
Maine.....	27,016	111,806	3.2	11.2	11,082	49,768	1.3	10.7		
Maryland.....	91,699	316,644	4.5	10.3	41,825	158,866	7.8	17.0		
Massachusetts.....	61,984	225,371	4.0	11.5	45,857	177,316	5.1	21.1		
Michigan.....	275,015	1,061,923	2.9	11.3	86,700	324,317	5.0	9.7		
Minnesota.....	73,729	295,564	-0.7	25.0	31,319	141,127	0.8	6.1		
Mississippi.....	80,906	307,093	4.0	14.5	27,407	105,797	6.8	10.4		
Missouri.....	107,720	381,476	3.6	7.7	47,281	152,013	11.0	18.0		
Montana.....	(X)	(X)	(X)	(X)	7,750	34,495	2.8	6.7		
Nebraska.....	28,260	107,026	3.5	10.6	17,848	78,024	2.4	7.1		
Nevada.....	17,444	70,201	3.0	16.0	6,646	29,915	2.2	8.6		
New Hampshire.....	(X)	(X)	(X)	(X)	8,943	36,407	2.2	19.3		
New Jersey.....	159,850	626,882	3.3	13.5	65,447	251,725	4.7	15.8		
New Mexico.....	37,680	142,030	8.7	33.4	12,834	49,658	6.6	20.9		
New York.....	463,183	1,734,092	2.7	13.1	93,203	473,551	-5.2	14.2		
North Carolina.....	90,058	355,282	2.8	13.6	62,296	260,887	1.8	8.8		
North Dakota.....	18,535	57,068	3.5	12.9	4,725	25,759	11.7	7.9		
Ohio.....	200,840	782,088	3.0	7.2	91,134	364,285	2.0	7.2		
Oklahoma.....	30,885	122,878	2.5	10.9	25,490	108,172	1.3	7.4		
Oregon.....	(X)	(X)	(X)	(X)	19,073	83,738	4.5	10.6		
Pennsylvania.....	291,372	1,061,614	5.0	6.1	117,854	437,039	6.6	10.2		
Rhode Island.....	24,357	94,830	0.8	7.8	7,807	31,717	1.6	6.4		
South Carolina.....	70,284	274,783	2.7	15.6	29,261	114,885	4.5	22.3		
South Dakota.....	17,619	62,178	3.7	10.0	5,867	29,705	3.1	9.7		
Tennessee.....	101,589	389,966	3.5	17.8	39,824	163,809	2.0	9.8		
Texas.....	232,293	881,551	3.4	21.1	91,367	373,193	1.9	8.2		
Utah.....	36,617	132,235	3.8	16.6	11,226	47,035	2.4	7.1		
Vermont.....	6,877	23,892	4.3	12.3	5,268	21,676	-0.2	7.0		
Virginia.....	75,889	283,425	3.5	12.8	60,163	213,809	8.8	24.4		
Washington.....	172,093	646,915	4.2	11.6	35,725	158,468	1.3	4.9		
West Virginia.....	62,865	238,361	4.6	9.0	15,253	73,868	0.2	12.2		
Wisconsin.....	115,460	413,715	5.0	12.9	35,461	153,442	1.6	6.7		
Wyoming.....	10,849	42,582	5.1	17.1	4,806	23,039	1.9	11.7		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1973 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter 1973 (thousand dollars)	12-month periods			1st quarter 1973 (thousand dollars)	12-month periods		
		Year ended Mar. 1973 (thousand dollars)	Percent change from—			Year ended Dec. 1972	Year ended Mar. 1972	Year ended Mar. 1973 (thousand dollars)
Alabama.....	43,159	162,783	5.4	23.6	9,332	32,604	6.1	7.2
Alaska.....	8,647	44,613	-0.2	22.6	626	6,424	-2.3	10.9
Arizona.....	24,580	108,713	3.5	37.0	9,129	30,344	16.0	20.1
Arkansas.....	25,841	88,320	8.8	50.6	9,118	35,947	-1.0	7.3
California.....	376,413	2,280,710	1.2	51.8	181,927	268,035	-8.6	-6.8
Colorado.....	50,986	206,348	6.7	25.9	13,506	30,651	2.0	10.4
Connecticut.....	9,857	58,595	-0.2	(2)	12,595	55,651	4.9	15.9
Delaware.....	25,573	94,297	2.5	10.0	4,579	17,204	1.8	39.9
District of Columbia.....	34,071	145,940	6.2	24.0	9,044	14,083	-0.5	-0.7
Florida.....	(X)	(X)	(X)	(X)	18,226	177,312	2.4	11.4
Georgia.....	63,218	280,751	4.7	31.3	13,829	41,474	2.0	8.1
Hawaii.....	32,182	130,984	4.8	12.7	(X)	(X)	(X)	(X)
Idaho.....	12,327	53,439	4.8	8.7	5,646	19,193	6.3	10.9
Illinois.....	235,087	911,142	3.3	10.4	118,831	300,382	2.9	10.4
Indiana.....	79,680	275,329	5.1	11.6	33,310	59,819	10.0	-7.3
Iowa.....	81,383	237,498	9.1	40.7	57,091	89,392	-0.1	5.5
Kansas.....	30,238	107,712	6.0	26.8	18,342	41,527	3.2	2.1
Kentucky.....	41,086	173,611	5.8	13.3	17,465	32,676	-3.1	-2.7
Louisiana.....	28,000	108,357	0.3	5.6	3,142	26,181	-15.7	-13.7
Maine.....	7,386	30,611	3.0	21.3	11,516	17,500	4.5	6.7
Maryland.....	82,352	480,949	-0.3	10.3	38,137	72,238	10.6	13.4
Massachusetts.....	228,441	897,380	2.2	37.3	26,035	49,365	29.1	-0.6
Michigan.....	206,107	877,260	-4.8	18.5	88,670	203,235	15.0	30.6
Minnesota.....	146,166	555,764	0.9	12.7	53,571	106,176	34.1	49.0
Mississippi.....	19,592	67,498	12.0	36.9	8,278	22,006	35.7	33.0
Missouri.....	107,284	316,202	15.9	40.2	42,208	83,719	10.1	8.3
Montana.....	20,259	74,576	-0.2	28.4	5,309	12,134	12.6	38.2
Nebraska.....	21,676	80,716	11.3	62.5	20,006	29,155	0.1	2.6
Nevada.....	(X)	(X)	(X)	(X)	*4,865	*10,838	*1.9	*6.4
New Hampshire.....	1,305	7,184	3.1	9.5	9,588	16,918	3.2	-5.6
New Jersey.....	13,302	27,579	30.8	45.0	61,535	161,429	4.6	10.5
New Mexico.....	10,950	49,712	5.4	24.6	10,887	16,234	-7.4	-10.8
New York.....	840,947	3,214,230	4.2	27.8	93,000	268,000	3.4	6.2
North Carolina.....	102,487	419,580	6.3	23.9	65,416	82,408	5.5	8.1
North Dakota.....	8,522	23,804	14.4	38.5	6,340	15,064	1.3	1.3
Ohio.....	97,257	345,728	28.7	(4)	19,235	189,527	1.3	16.6
Oklahoma.....	24,566	110,663	1.5	50.3	53,004	75,597	4.5	2.0
Oregon.....	59,734	275,514	2.0	11.9	16,647	62,788	5.0	16.7
Pennsylvania.....	256,126	981,875	1.3	73.4	74,966	176,271	1.5	-6.1
Rhode Island.....	11,602	69,004	-1.5	-6.1	9,263	15,141	15.3	3.6
South Carolina.....	34,709	179,215	6.1	48.1	13,425	20,635	18.2	16.7
South Dakota.....	(X)	(X)	(X)	(X)	9,213	11,953	-9.5	-21.7
Tennessee.....	3,224	13,728	1.1	7.0	16,653	69,512	-2.2	22.4
Texas.....	(X)	(X)	(X)	(X)	37,319	193,430	1.8	9.4
Utah.....	19,218	84,598	4.4	24.4	9,313	14,817	9.1	14.4
Vermont.....	13,609	50,001	1.5	7.9	7,054	14,615	4.3	7.1
Virginia.....	105,263	419,771	4.9	20.2	31,292	82,674	8.9	15.4
Washington.....	(X)	(X)	(X)	(X)	36,387	56,266	1.1	-0.2
West Virginia.....	22,377	96,157	3.2	26.7	5,306	31,943	3.8	9.8
Wisconsin.....	194,545	671,282	7.6	23.2	24,713	80,308	3.1	6.0
Wyoming.....	(X)	(X)	(X)	(X)	3,943	12,729	0.5	8.2

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

X Not applicable.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²Tax is now applicable to all capital gains and dividends.

³Estimated. Actual figures and percentages are not available.

⁴A graduated personal income tax is levied on every individual residing in or earning income in Ohio, effective January 1, 1972.